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PATENT & TRADEMARK OFFICE

Docket No.: SHG-0047
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re Patent Application of:
Jun Akikusa et al.

Confirmation No.: 8796

Application No.: 09/891,501

Art Unit: 1745

Filed: June 27, 2001

Examiner: R. Alejandro

For: SOLID OXIDE FUEL CELL

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 7, 2004 (Paper No. 20040629), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification which begins on page 2 of this paper.

For the Examiner's convenience, **a complete listing of claims** is provided which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.